

19 Amended Individual Income Tax Return

540X

This return is for calendar year or fiscal year ended , 19 .

Your first name and initial	Last name	Your social security number	Do Not Write In These Spaces
If joint return, also give spouse's name and initial	Last name	Spouse's social security number	
Present home address – number and street, including P.O. box or rural route		Apt. no.	
City, town or post office, state and ZIP code		Daytime telephone number ()	

a Have you been advised that your original federal return has been, is being or will be audited? ☐ Yes ☐ No

b Filing status claimed. (Note: you cannot change from joint to separate returns after the due date of the return has passed.)

On original return ☐ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)On this return ☒ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)c If at the time you filed the return you are amending, your parents (or someone else) claimed you as a dependent on their return, check this box. ☐

d If claiming head of household, enter name and relationship of qualifying person on original return amended return

Step 1 Federal Adjusted Gross Income (AGI) and California Adjustments		A. As originally reported, or as adjusted by Franchise Tax Board. See instructions	B. Net change: increase (+) or decrease (-) Explain on Side 2	C. Correct amount
1 Federal AGI from Form 540, Form 540A, Form 540EZ or Form 540-ADS	1			● 1
2 California adjustments. See specific instructions on Schedule CA:				
a State income tax refund.	2a			2a
b Unemployment compensation.	2b			2b
c Social security benefits	2c			2c
d California nontaxable interest income	2d			2d
e Other (list)	2e			2e
3 Total California adjustments. Combine line 2a through line 2e. See instructions .	3			● 3
4 California adjusted gross income. Combine line 1 and line 3. See instructions . .	4			● 4
5 Itemized deductions or standard deduction. See instructions	5			● 5
6 Taxable income. Subtract line 5 from line 4. If less than zero enter -0-.	● 6			6

Step 2 Tax Liability

7 a Tax method used. See instructions	7a		● 7a
b Tax. See instructions	7b		● 7b
8 Exemption credits. See instructions.	8		● 8
9 Subtract line 8 from line 7b	9		9
10 Tax from Schedule G-1 and form FTB 5870A. See instructions	10		● 10
11 Add line 9 and line 10	11		11
12 Other credits (military income, child care, etc.) See instructions	12		● 12
13 Subtract line 12 from line 11	13		13
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions	14		● 14
15 Total tax. Add line 13 and line 14. If amending Form 540NR, see instructions .	15		● 15

Step 3 Payments

16 California income tax withheld. See instructions	16		■ 16
17 Excess California SDI (or VPD) withheld. See instructions.	17		■ 17
18 Renter's credit. Enter -0- for 1993, 1994 and 1995. See instructions	18		■ 18
19 Estimated tax payments. Include amount paid with form FTB 3502 or form FTB 3519	19		■ 19
20 Tax paid with original return plus additional tax paid after it was filed. Complete Side 2, Part I before entering amount here .			■ 20
21 Total payments. Add line 16 through line 20, column C			21

Step 4 Refund or Amount You Owe

22 Overpaid tax, if any, as shown on original return or as previously adjusted by the Franchise Tax Board. See instructions . .		■ 22
23 Subtract line 22 from line 21. If line 22 is more than line 21, see instructions		23
24 Voluntary contributions as shown on original return		● 24
25 Subtract line 24 from line 23		25
26 AMOUNT YOU OWE. If line 15, column C is more than line 25, enter difference. Please Pay In Full With This Return . .		■ 26
27 Interest included in payment. See instructions		■ 27
28 REFUND. If line 15, column C, is less than line 25, enter the difference. See instructions		■ 28

Part I Payments Complete this part before completing Side 1, line 20.**1 a** Amount paid with the original return. Do not include payments of interest or penalties **1a** _____**b** Enter the serial number stamped on the face of your cancelled check (if available) . . . **1b** **2** Additional payments made after the original return was filed:

Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board and the amount(s) of additional payment(s). If you did not receive a cancelled check or made any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- check number (if applicable);
- amount of the check or charge;
- date the check or charge posted to your account; **and**
- name of the payee (Franchise Tax Board).

Payment date	Serial number	Amount of payment
		\$
		\$
		\$
		\$

Total of payments listed above **2** _____**3** Total payments. Add line 1a and line 2. Enter here and on Side 1, line 20 **3** _____**Part II Explanation of Changes****1** Enter name and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate to joint return, enter names and addresses from original returns. _____**2 a** If you checked "Yes," for question **a** on Side 1, is this amended return reporting a final federal determination? ☐ Yes ☐ No**b** If the answer to question **2a** is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? ☐ Yes ☐ No**c** If the answer to question **2a** is "Yes," what is the date and amount of the final federal determination? Date _____ Tax change amount _____**3** Have you been advised that your original California return has been, is being or will be audited? ☐ Yes ☐ No**4** Did you file an amended return with the Internal Revenue Service on a similar basis? See instruction E ☐ Yes ☐ No

Please explain your changes to income, deductions and credits in the space provided below. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

It is unlawful to
forge a spouse's
signature

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct and complete.

Your signature _____ Spouse's signature (if filing joint, both must sign) _____ Date _____

X **X**

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge) _____ Preparer's SSN/FEIN _____

Firm's name (or yours if self-employed) _____ Firm's address _____

Name of contact person (see instructions) _____ Telephone number _____ Best time to call _____
()

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.

**Where to File
Form 540X**

If you are due a refund or have no
amount due, mail your return to:

Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0000

If you owe money, mail your return to:

Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0001

Instructions for Form 540X

Amended Individual Income Tax Return

General Information

A Purpose of Form

Use Form 540X to correct your 1990, 1991, 1992, 1993 or 1994 California income tax return, Form 540, Form 540A, Form 540EZ, Form 540-ADS or Form 540NR.

B When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, you must file Form 540X within six months unless the changes do not affect your California tax liability. File Form 540X only after you have filed your original return. If your original return was for a refund, do not file Form 540X until you receive that refund or notice of the action taken on the return. If you file Form 540X to claim a refund, for tax years beginning on or after January 1, 1992, you must file within four years after the due date of the original return (excluding extension), or within one year from the date of overpayment, whichever period expires later. If you file Form 540X to claim a refund for tax years beginning before January 1, 1992, you must file within four years after the due date of the original return (including extension) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended return after the normal statute of limitation period (four years after the due date of the original return), attach a statement explaining why the statute is still open.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended return is processed. In addition, you must pay the assessed tax and penalties before you can claim a refund for any part of the assessed tax and penalties.

C Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, refer to the income tax booklet for the year you are amending. Be sure to use the proper tax table or tax rate schedule to figure your corrected tax. The related schedules and forms may also help you. If you amended your federal income tax return and made changes to your medical expense deduction, charitable contributions or miscellaneous itemized deductions, you must also make adjustments on Form 540X. You must use your revised federal adjusted gross income (AGI) to compute the percentage limitations. If you need more information, see the instructions for Part II for information on how to contact the Franchise Tax Board (FTB).

D Part-Year and Nonresidents

If you are a part-year resident or a nonresident of California, you must complete a corrected Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, and a corrected Schedule CA, California Adjustments, showing any changes to your income. For tax years 1990, 1991, and 1992, also include Schedule SI, Nonresident or Part-Year Resident California Adjusted Gross Income. You must write the word "AMENDED" across the top of Form 540NR. Then skip line 1 through line 14 of Form 540X and start with line 15. Attach the corrected Form 540NR and Schedule CA to your Form 540X. Also complete and attach any other schedules that may be affected by this change, such as Schedule P (540NR), Alternative Minimum Tax and Credit Limitations.

E Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the Internal Revenue Service (IRS) examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim within two years. Use Form 540X to make any changes to your California income tax returns already filed, or send copies of the changes to: **Franchise Tax Board, Audit Section, P.O. Box 1998, Rancho Cordova, CA 95741-1998, Attn: RAR/VOL.**

With either method, you must include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment.

F Children Under Age 14

If your child was required to file form FTB 3800, Tax Computation for Children with Investment Income, and your taxable income has changed, review your child's return to see if you need to file an amended return. Get form FTB 3800 for more information.

G Ordering Tax Forms

To order forms for taxable years prior to 1994, visit a district office or call the FTB telephone assistance number:

Within the United States	1-800-852-5711 (toll-free)
Outside the United States	1-916-854-6500 (not toll-free)
Hearing Impaired with TTD	1-800-822-6268 (toll free)

Specific Instructions

Please fill out Form 540X as completely as possible. Incomplete information could delay the processing of your amended return.

Name and Address

Above your name on Side 1, enter the calendar or fiscal year of the return you are amending. Print or type your name and address as follows:

- If you are amending a joint return, list your names and social security numbers in the same order as shown on your original return.
- If you are amending from a separate return to a joint return and your spouse did not file an original return, enter your name and social security number on the first line.
- If you are married, enter social security numbers for both you and your spouse whether you file joint or separate returns.

Filing Status

Your filing status for California must be the same as the filing status you used on your original or amended federal income tax return.

Exception: Married taxpayers may file either a joint return or separate returns if:

- Either spouse was an active member of the United States armed forces (or any auxiliary military branch) during the year being amended; or
- Either spouse was a nonresident for the entire year and had no income from California sources during the year being amended.

However, if you file a joint return and if either spouse was a nonresident during the year being amended, you must file Form 540NR. See General Information D, "Part-Year and Nonresidents" for more information.

Married taxpayers who filed separate returns but were eligible to file a joint return may change to a joint return. You cannot change from joint to separate returns after the original due date of the return.

Column A

Enter the amounts from your return as originally filed or as you later amended it. If your return was examined or changed by the FTB, enter the adjusted amounts.

Column B

Enter the net increase (+) or net decrease (-) for each line you are changing. Show all decreases in parentheses. Explain each change on Side 2, Part II of the Form 540X and attach any related schedule or form. If you need more space, show the required information on an attached statement. Be sure to include your name and social security number on any attachments.

Column C

Add the increase (+) in column B to the amount in column A, or subtract the decrease (-) in column B from the amount in column A. Show the result in column C. For any amount you do not change, enter the amount from column A in column C.

Step 1

Residents: Be sure to complete line 1, line 3, line 4, line 5 and line 6 in column A and line 6 in column C even if you are not amending amounts on line 1 through line 5.

Nonresidents or part-year residents: See General Information D, "Part-Year Residents or Nonresidents," before you make any entries on Form 540X.

Line 1 — Federal AGI. On line 1, column A, enter your federal AGI from your Form 540, Form 540A, Form 540EZ or Form 540-ADS.

If you are amending a Form 540NR, you must complete a corrected Form 540NR and Schedule CA showing any changes to your income. Write the word "Amended" across the top of the Form 540NR. Then skip line 1 through line 14 of Form 540X and start with line 15. See the instructions for line 15.

If you filed federal Form 1040X or received an adjustment notice from the IRS, refigure your federal AGI and enter the revised amount in column C. Explain any changes you make on Side 2, Part II.

If you are amending the amount of your federal AGI on line 1 of Form 540X as the result of filing federal Form 1040X, you must attach a copy of the signed and dated federal Form 1040X (including all revised schedules) that you filed with the IRS.

If you are amending wages or other employee compensation, attach Copy 2 of any additional or corrected Form(s) W-2 that you received after you filed your original return.

Line 2a through line 2e — California Adjustments. On line 2a through line 2e, show adjustments to your federal AGI based on differences between California and federal law. If you enter an amount on line 2e, attach Schedule CA showing the changes made.

Line 3 — Total California Adjustments. Combine line 2a through line 2e. Enter the result on line 3, column A through column C.

Line 4 — California AGI. Combine line 1 and line 3. Enter the result on line 4, column A through column C.

Line 5 — Itemized Deductions or Standard Deduction. If you claim the standard deduction, enter the amount allowed for your filing status.

If you change the amount of your itemized deductions, or if you change from the standard deduction to itemized deductions, attach Schedule CA and a federal Schedule A, Itemized Deductions.

Step 2

Line 7a — Tax Method Used. Enter in column A and column C the method used in figuring your tax.

If you used	Then enter
Tax Table or Tax Rate Schedule	TT
Form FTB 3800, Tax Computation for Children With Investment Income . . .	FTB 3800
Form FTB 3803, Parent's Election to Report Child's Interest and Dividends	FTB 3803

Line 7b — Tax. Enter in column A your tax from your original return, from the notice of tax change you received from the FTB or from your latest amended return.

Using the tax table or tax rate schedule for the taxable year you are amending, enter in column C the amount of tax for the taxable income shown on line 6, column C. Be sure to compute the correct tax for your filing status.

Line 8 — Exemption Credits. If you are changing the amount of your exemption credits, refer to the income tax booklet for the year you are amending. Also, explain any increase in exemptions in Part II.

Line 10 — Tax From Schedule G-1 and Form FTB 5870A. If you are changing the amount of your tax on lump-sum distributions or tax on accumulation distribution of trusts, you must complete and attach Schedule G-1, Tax on Lump-Sum Distributions, or form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Line 12 — Other Credits. If you are changing the amount of your allowable credits, refer to the income tax booklet for the year you are amending.

If you are making a change to the amount of a credit that originally required completing a credit form, complete a credit form using the revised figures and attach it to your Form 540X. Also be sure to complete and attach other schedules that may be affected by this change, such as Schedule P (540 or 540NR), Alternative Minimum Tax and Credit Limitations.

If you are amending your return because of a change in the amount of taxes you paid to another state, complete and attach Schedule S, Other State Tax Credit. Also attach a copy of the return and schedules filed with the other state.

Line 14 — Other Taxes. Include on line 14 any additional taxes from:

- Schedule P (540 or 540NR), Alternative Minimum Tax and Credit Limitations;
- form FTB 3501, Employer Child Care Program/Contribution Credit;
- form FTB 3518, Employer Ridesharing Credits;
- form FTB 3805P, Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities and Modified Endowment Contracts;
- form FTB 3805Z, Enterprise Zone/Program Area Deduction and Credit Summary; or
- form FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary.

Also include any interest on deferred tax from certain installment obligations.

Attach the schedules or forms you used to compute other taxes.

Line 15 — Total Tax. If you are amending a Form 540, add line 13 and line 14. Enter the result on line 15. If you are amending a Form 540NR for tax years 1990 through 1994, enter the amount from Form 540NR, line 46.

Step 3

Line 16 — California Income Tax Withheld. If you are changing the amount of California income tax withheld, attach Copy 2 of any additional or corrected Form(s) W-2 that you received since you filed your original return.

Line 17 — Excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI). If you are changing this amount, attach Copy 2 of any additional or corrected Form(s) W-2 that you received since you filed your original return.

Line 18 — Renter's Credit. (Caution: Due to a tax law change, renter's credit has been eliminated for 1993, 1994 and 1995. For these years, you may not claim the credit on your personal income tax return.) If you are claiming this credit for the first time or changing the amount of your credit, complete and attach Schedule H (540 or 540NR).

Line 19 — Estimated Tax Payments. Enter the estimated tax payments you claimed on your return, including any payment made with form FTB 3502, Application for Automatic Extension of Time to File Individual Income Tax Return or form FTB 3519, Payment Voucher for Automatic Extension for Individuals. Beginning with tax year 1993, if you are changing the amount of "tax withheld at source," attach copy C of any additional or corrected Form 592-B, Report of Tax Withheld at Source on Nonresidents, that you received since you filed your original return. For years prior to 1993, use Form 591, Report of Tax Withheld at Source, or Form 598-B, Report of Tax Withheld on Foreign and Domestic Nonresident Partners.

Line 20 — Tax Paid with Original Return. You must complete Side 2, Part I before completing line 20. Enter on line 20 the amount actually paid as shown on the "amount you owe" line on your original return. Also, include any payments made on assessments of tax which resulted from examination of your original return. Do not include payments of interest or penalties.

Step 4

Line 22 — Overpaid Tax. Enter the amount of refund received from your original return. Also, include the amount of payment that was applied to another year and any additional overpaid tax you received as a result of an examination of your original return.

Do not include any interest you received on any refund.

Line 23 — Subtotal. If line 22 is more than line 21:

1. Enter the difference as a positive number on line 23.
2. Enter the total voluntary contribution amount from your original return, if any, on line 24.
3. Skip line 25.
4. Add line 15 (column C), line 23 and line 24. Enter the result on line 26.

Line 24 — Voluntary Contributions. Enter total voluntary contributions as shown on your original return. If you did not make a voluntary contribution on your original return, enter zero, -0-.

Line 26 — Amount You Owe. Make a check or money order payable to the "Franchise Tax Board" for the full amount you owe. Write your social security number and the tax year you are amending on your check or money order and attach it to Form 540X, Side 1. Mail Form 540X to:

**Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0001**

Note: Interest is due on the amount on line 26 from the original due date of the return to the date of payment; see line 27 for more information.

Line 27 — Interest. If you owe additional tax (line 26) and are including interest with your payment, enter the interest on line 27. If you do not include interest with your payment or include only a portion of it, the FTB will figure the interest and bill you for it.

Line 28 — Refund. If you are entitled to a refund greater than the amount claimed or allowed on your original return, your Form 540X should show only the additional amount due to you. This amount will be refunded separately from the amount allowed on your original return. The FTB will figure any interest owed to you and include it in your refund. Mail Form 540X to:

**Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0000**

Part II

Explanation of changes

For each change you make to a line on Side 1, provide the line number and your detailed explanation of reasons for the change. Attach all supporting forms and schedules for items changed. Include federal forms and schedules if you made a change to your federal return.

Sign Your Return

Sign your return in the space provided. Please provide the name and phone number of the person to contact if we have any questions about your amended return. Also include the best time of day to call. This information will allow us to give you better service in processing your amended return.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing Form 540X, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

**Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0040**

Or, you may call our regular toll-free phone service Monday through Friday between 8:00 a.m. and 5:00 p.m.:

Within the United States	1-800-852-5711 (toll free)
Outside the United States	1-916-854-6500 (not toll free)

Hearing Impaired

Toll-free phone service is provided for the hearing impaired with a Telecommunications Device (TDD). Call 1-800-822-6268. FTB will also accept calls for, and relay messages to, any California state agency.

Bilingual Assistance

Para obtener servicio bilingüe de información sobre impuestos o formularios, llame al numero de teléfono (anotado arriba) que le corresponde.